

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al. : 08-13555 (JMP)
Debtors. : (Jointly Administered)
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**DECLARATION AND DISCLOSURE STATEMENT OF VINCENT REILLY,
ON BEHALF OF KPMG**

VINCENT REILLY declares and says:

Vincent Reilly, being duly sworn, upon his oath, deposes and says:

1. I am a partner of KPMG in Ireland, a partnership established under Irish law, located at 1-2 Harbourmaster Place, 1FSC, Dublin 1, Republic of Ireland (the "Firm").
2. Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors"), have requested that the Firm provide external audit and tax compliance services to the Debtors, and the Firm has consented to provide such services.
3. I submit this Declaration in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394] in connection with the Firm's engagement with the Debtors, pursuant to sections 105(a), 327(a), 328, 330 and 504 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq* (the "OCP Order").

4. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is

retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

5. The Firm acknowledges that other KPMG network firms are currently performing services in connection with the Chapter 11 cases. Specifically KPMG is serving as an administrator in certain foreign legal proceedings pending in Hong Kong and Singapore involving affiliates of the Debtors. However, to my knowledge, the Irish partnership has no involvement in the provision of these services whatsoever.

6. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

7. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

8. The Debtors owe the Firm \$ NIL for prepetition services.

9. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.¹

¹ If necessary.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: [Dublin, Ireland]

Sept 5, 2010


Vincent Reilly

EXHIBIT B

(Retention Questionnaire)

UNITED STATES BANKRUPTCY COURT
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RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN
BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively,
the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

KPMG

1-2 Harbourmaster Place

IFSC

Dublin 1, Ireland

2. Date of retention: 30 June 2010

3. Type of services provided (accounting, legal, etc.):

External audit services and tax compliance services

4. Brief description of services to be provided:

Audit of financial statements of East Dover Limited for the years ended 30 November 2007, 2008, and 2009. Calculation of the tax provision to be disclosed in the financial statements to include provision of tax compliance services and liaison with the Irish Revenue Commissioners in order to de-register the company for Irish tax purposes. Provision of company legal and secretarial services in relation to filings with Irish Companies Office.

5. Arrangements for compensation (hourly, contingent, etc.)

Time based (hourly)

- (a) Average hourly rate (if applicable):

Average across staff and partners is €250 per hour

- (b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

6. Prepetition claims against the Debtors held by the firm:

Amount of claim: \$ NIL

Date claim arose:

Source of Claim: _____

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: None _____

Status: N/A _____

Amount of Claim: \$ N/A _____

Date claim arose: N/A _____

Source of claim: N/A _____

8. Stock of the Debtors currently held by the firm:

Kind of shares: None _____

No. of shares: None _____

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: None _____

Status: N/A _____

Kind of shares: N/A _____

No. of shares: N/A _____

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

N/A _____

11. Name of individual completing this form:

Vincent Reilly